



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 11, 2021

Gerald Easterling
Chief Executive Officer
NaturalShrimp Inc
15150 Preston Road, Suite #300
Dallas, Texas 75248

Re: NaturalShrimp Inc
Registration Statement on Form S-3
Filed March 5, 2021
File No. 333-253953

Dear Mr. Easterling:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Steven Lipstein, Esq.